

## Updates to Alabama Corporate/Partnership Income Tax E-File Documents

2008v1.1 Schemas for Form 65 and Form 20S were updated to include new grandchild elements: Federal Amount, Adjustment, FedAmountAfterAdjustments, and StateTotal AfterAdj under Subtractions/SubDepreciation/Section179Depreciation.

Legislation passed during the recent Special Session of the Alabama Legislature, Act 2008-549 provides that Alabama income tax laws will not follow recent changes in federal law addressing bonus depreciation rules.

For Tax Year 2008 the Department has added electronic filing for Consolidated Corporate Income Tax Returns, Form 20C-C and Nonresident Composite Payment Returns, Form PTE-C. At this time Alabama will only accept one return each filing season, any subsequent filings such as additional short year returns and amended returns must be filed by paper.

Corporations/Partnerships electing to electronically file their Alabama Corporate/Partnership Income Tax return must also electronically pay their tax liability. The Department offers Electronic Funds Transfer (EFT), ACH Debit or Credit Payment Method. See Section 12 Electronic Payment Options.

Each Software Vendor will create their own test package to adequately test schedules and return/form types supported by their software. Test returns must be transmitted to the Department in .PDF format prior to submission of the electronic version of the test return. See Publication AL4162 Alabama Test Package.

The Form AL8453-C **must be completed and signed by all required parties and then scanned to create a PDF document**. The PDF document must then be included as part of the electronic return as binary attachment named "AL8453C.pdf". The software must generate the AL8453-C and provide an interface or instructions for the user to including the scanned document with the electronic tax return. See Section 14 Corporate/Partnership Income Tax Declaration for Electronic Filing (AL8453-C).